



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೧೦, ಮಾರ್ಚ್, ೨೦೨೨(ಫಾಲ್ಗುಣ, ೧೯, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, THURSDAY, 10, MARCH, 2022(PHALGUNA, 19, SHAKAVARSHA, 1943)	ನಂ. ೧೦೧ No. 101
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GOVERNMENT OF KARNATAKA

No. FD 18 SAD 2021(II)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 10.03.2022.

NOTIFICATION

The draft of the Bruhat Bengaluru Mahanagara Palike (Fiscal Responsibility and Budget Management) Rules, 2021 which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (1) of Section 8 of the Karnataka Local Fund Authorities Fiscal Responsibility Act, 2003 (Karnataka Act 41 of 2003), was published vide Notification No. FD 18 SAD 2021(II), dated: 28.09.2021, as required by sub-section (1) of section 8 of the said Act in PART IVA, NO.797 of the Official Gazette dated 28.09.2021 inviting objections or suggestions from persons likely to be affected thereby within thirty days from the date of its publication in the official Gazette.

Where as, the suggestions received are considered by the State Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 8 of the Karnataka Local Fund Authorities Fiscal Responsibility Act, 2003 (Karnataka Act 41 of 2003) the Government of Karnataka hereby makes the following rules namely:

(೧)

RULES

1. Title, application and commencement.- (1) These rules may be called the Bruhat Bengaluru Mahanagara Palike (Fiscal Responsibility and Budget Management) Rules, 2021.

(2) These rules are applicable to the Bruhat Bengaluru Mahanagara Palike.

(3) They shall come into force from the date of their final publication in the Official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Karnataka Local Fund Authorities Fiscal Responsibility Act, 2003 (Karnataka Act 41 of 2003);
- (b) "Accounting Standard" means such accounting standards issued by the Institute of Chartered Accountants of India, as may be decided by the Chief Commissioner to be applicable to the BBMP;
- (c) "BBMP" means the Bruhat Bengaluru Mahanagara Palike;
- (d) "BBMP fund" means the Local Fund of the BBMP comprising of all moneys received by or on behalf of the corporation, all taxes, tolls and other imposts, fines, fees, penalties paid to or levied by it under the said law, all proceeds of land or other property sold by the corporation and all rents accruing from its land or property and all interests, profits and other moneys accruing by gifts or transfers from the Government or private individuals shall constitute the BBMP fund and shall be held, applied and disposed of in accordance with the provisions of the said law, the rules and the regulations made there under or any other law for the time being in force;
- (e) "Budget Year" means the year for which the Budget and Medium Term Fiscal Plan (MTFP) are being prepared or presented;
- (f) "CAGR" means Compound Annual Growth Rate calculated as follows:

$$\text{CAGR} = \left(\frac{\text{End Year Revenue Receipts}}{\text{Start Year Revenue receipts}} \right)^{\frac{1}{n}} - 1$$

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- End year means Previous year
 - Start year means fifth year preceding to previous year
 - 'n' is number periods.

- (g) "Committed Expenditure" means any expenditure for which BBMP is bound to honour the bill for payment when presented;
- (h) "Extraordinary receipts" means any receipt received on account of one time change in law or provision not likely to be received every year. For example:- amount received from one time amnesty schemes.
- (i) "Form" means a form appended to these rules;
- (j) "Fund authority" means the Bruhat Bengaluru Mahanagara Palike which administers the BBMP fund;
- (k) "Operating expenditure" means the expenditure required for administration and maintenance of BBMP staff, offices and assets;
- (l) "Revenue deficit" means the excess of revenue expenditure over revenue receipts;
- (m) "Revenue receipt" means the revenue received as specified in rule 4; and
- (n) "Revenue surplus" means the excess of revenue receipts over revenue expenditure.

(2) Words and expressions used in these rules and not defined shall have the same meanings assigned to them in the Karnataka Local Fund Authorities Fiscal Responsibility Act, 2003 (Karnataka Act 41 of 2003).

3. Financial management principles.- (1) The fund authority shall be guided by the financial management principles specified under section 4 of the Act.

(2) The BBMP shall take appropriate measures to eliminate the revenue deficit and build up adequate revenue surplus. The deficit in the final approved budget by the Government cannot exceed 3% of total receipts of the previous year immediately preceding to the relevant current year. The

projected increase in revenue cannot be more than the actual CAGR as calculated:

Provided that, the revenue deficit may exceed the limits specified under this rule due to grounds of unforeseen demands on the finances of the BBMP due to natural calamity subject to condition that the excess beyond limits arising due to natural calamities does not exceed the actual fiscal cost that can be attributed to the calamities.

Provided further that, the grounds specified in the first proviso shall be placed before the Council, as soon as may be, after it becomes likely that such deficit amount may exceed the aforesaid limits, with an accompanying report stating the likely extent of excess, and reasons thereof.

4. Calculation of CAGR and preparation of Annual Budget.- (1)

For the purpose of calculation of CAGR, the following actual revenue receipts shall be considered to calculate the end of the year revenue receipts and beginning of the year revenue receipts, namely:-

- (a) Details of revenue receipts, are,-
 - (i) property tax excluding cesses payable including interest and penalty;
 - (ii) advertisement taxes or fee;
 - (iii) entertainment tax;
 - (iv) non-tax revenues;
 - (v) grants of state finance commission;
 - (vi) grants of central finance commission; and
 - (vii) other revenue receipts;
- (b) The revenue receipts does not include the following receipts,-
 - (i) any specific grants received from State and Central Government for capital works;
 - (ii) deposit contributions received from any agencies;
 - (iii) borrowings;
 - (iv) recovery of advance, loans and statutory dues;
 - (v) refundable security deposits, earnest money deposits or any other refundable deposits;
 - (vi) receipts from sale of land; and
 - (vii) extraordinary receipts.

(2) For the purpose of preparation of budget of the BBMP, numerical ceilings of receipts for 'BBMP own source revenue receipts' shall be the previous year actual receipts plus percentage of CAGR on previous year

actual receipts. Any other receipts including receipts under clause (b) of sub-rule (1) of rule 4, budget provision shall be made on actual basis to the extent possible and in the absence of actual allocation, Current Year's revised receipt is to be considered for budget preparation.

(3) The annual budget shall not exceed the ceiling as specified above except with the prior detailed written approval of the State Government in response to specific budget line items sought to be included along with the source of funding identified to meet the expenditure, beyond the above limit and shall allow for a cash balance at the end of the year of not less than one lakh rupees under general account revenue.

(4) The Standing Committee for Taxation and Finance shall present to the Council, a mid-year statement of actual performance against the annual budget in the same format as the annual budget with a commentary explaining reasons for variance comprising quantitative and qualitative factors and impact on full year performance against budget in quantitative terms. Such mid-year statement shall be published on the website and made available at all ward offices before 15 November of a financial year. A summary of the same shall be published in one widely circulated English language daily and one Kannada language daily before 31 October of a financial year. .

5. Fiscal Indicators.- The following fiscal indicators shall be measured for the purpose of evaluating the fiscal position of the BBMP and shall be published as part of the Medium Term Fiscal Plan,-

- (a) tax receipts as a percentage of revenue receipts;
- (b) non tax receipts as a percentage of revenue receipts;
- (c) state government grants as a percentage of revenue receipts;
- (d) central government grants as a percentage of revenue receipts;
- (e) own revenue receipts as a percentage of revenue receipts;
- (f) committed expenditure as a percentage of untied resources;
- (g) operating expenditure as a percentage of total expenditure;
- (h) revenue expenditure as a percentage of revenue receipts;
- (i) total capital receipts as a percentage of total receipts;
- (j) capital grants as a percentage of total receipts;
- (k) own capital receipts as a percentage of total receipts;
- (l) borrowing as a percentage of total receipts;
- (m) interest payment as a percentage of own revenue receipts;
- (n) pay, pension and administrative expenses as a percentage of revenue receipts;
- (o) capital expenditure as a percentage of total receipts;
- (p) revenue expenditure as a percentage of total receipts;
- (q) repayment of loan (principal & interest) as a total expenditure;

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- (r) capital expenditure as a percentage of total expenditure;
 - (s) revenue expenditure as a percentage of total expenditure;
 - (t) fiscal space over all, for development, out of own revenues and out of untied resources; and
 - (u) cash adequacy measures

6. Medium term fiscal plan.- (1) There shall be prepared in each financial year a medium term fiscal plan along with the annual budget and shall be submitted for approval of the Council.

(2) The medium term fiscal plan shall set forth a four-year rolling target including the current year for the fiscal indicators with specification for following underlying assumptions in BBMP FRBM FORM-1.

(3) The medium term fiscal plan shall include an assessment of sustainability relating to,-

- a) revenue deficit; and
- b) the use of capital receipts including borrowings for generating productive assets.

7. Manner of disclosure of measures for fiscal transparency.- (1) The BBMP shall take suitable measures to ensure greater transparency in its fiscal operation in public interest and minimize as far as practicable, secrecy in the preparation of the annual budget. For this purpose, the Standing Committee for Taxation and Finance of BBMP shall ensure that there are at least two meetings every year in each ward committee at the time of budget preparation and finalization and two city wide public consultation with citizen forums with a list of organisations to be submitted by ward committees.

(2) Information on a quarterly basis to ward committees for discussion at ward committee meetings. Such information shall comprise a list of natural and built assets in the ward such as parks, playgrounds, public toilets etc. with their location and budgeted and actual expenditure incurred on each with details of contractor, contract value, estimated and actual start and end date of work, and estimated and actual cost of work. In the case of ongoing works, detailed status and estimated dates and cost of completion shall be provided. A list of job codes of works proposed in the ward with details of address or location, and status of each work with tender and contract details, estimated and actual date of commencement and completion, estimated and actual cost of completion and details of work order and measurement book references on the BBMP website for ongoing works, shall also be provided.

(3) Ten percent of the annual available amount for development works (amount available after deduction of the committed expenditure) to be set aside for works recommended by citizens, divided equally between wards, through forms made available for this purpose at ward offices and website of the BBMP, and through inputs from ward committee meetings. A separate statement of such works shall be annexed to the annual budget indicating ward number, ward name, amount allocated to the ward and list of such works.

Every expenditure incurred by the BBMP shall be published on its website in a searchable format and at individual cost/payment level on or before 31 March 2023.

(4) Details of each individual job code shall be made available through its life cycle of tendering, contractor selection, work order issuance, measurement books, quality certification and payment on the BBMP site in a searchable format

(5) All manual transactions to be phased out by 31 March 2024 and to be replaced by integrated digital records that capture every transaction at source and are integrated with individual transaction processing systems

(6) In particular and without prejudice to the generality of the foregoing provisions, BBMP shall, at the time of presentation of the annual budget, disclose in a statement detailing:

- (a) significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of fiscal indicators;
- (b) as far as practicable and consistent with protection of public interest, the contingent liabilities and the actual liabilities arising out of execution of works by external agencies where liability for repayment is on the BBMP; and
- (c) The actual liabilities arising out of execution of works by BBMP shall be disclosed in the budget form specified in sub-rule (8).

(7) The document presented to the Council in the nature of Budget in brief, along with annual budget shall, contain statements in the FRBM Forms 2 to 17 as annexed.

8. Publication of financial document and annual performance report.- The BBMP shall publish the MTFP and the annual budget for the coming financial year on the BBMP website before 31st March and audited annual accounts and the annual performance report of the previous year, before 31st August every financial year.

9. Preparation of receipts, accounts and balance sheet.- The BBMP shall prepare receipts and payments account, income and expenditure account and a balance sheet as per prescribed accounting rules.

By order and in the name of the
Governor of Karnataka,

Sd/-
(Netraprabha M. Dhayapule)
Under Secretary to Government
Finance Department (Admn & Advances)

APPENDIX

BBMP FRBM FORM 1

(See rule 6)

MEDIUM TERM FISCAL POLICY STATEMENT

_____ Municipal Corporation/ Municipality
Medium Term Fiscal Plan
20xx-xx to 20xx-xx
Part A – Receipts and Expenditure

(Rs in Lakhs)

	Particulars	20xx-xx	20xx-xx	20xx-xx	20xx-xx
A	Revenue				
A1	Tax Revenues				
A2	Non-Tax Revenues				
A3	Grants				
A3.1	Tied Grants				
A3.2	Untied Grants				
A4	Others				
	<i>Total for A</i>				
B	Borrowings				
	Total Receipts				

	Particulars	20xx- xx	20xx- xx	20xx- xx	20xx- xx
C	Expenditure				
C1	Committed Expenditure				
C1.1	Operating Expenses				
C1.1.1	Salaries & Pension				
C1.1.2	Administrative Expenses				
	Total for C1.1				
C2	Debt-servicing				
C2.1	Interest on loans				
C2.2	Repayment of loans				
	Total for C2				
C3	Provision for Unforeseen Expenditure 5%				
C4	Discharge of Pending Bills				
	Total for C3 to C4				
	Total Committed Expenditure				
	Balance				
C5	Allocation for Projects/Programs/Schemes out of Tied Grants				
	Total for C5				
	Balance				
C6	Allocation for O&M expenses				
C7	Allocation for ongoing Programs/Schemes (untied grants and own sources)				
	Total for C6 to C7				
	Balance				
C8	Allocation for New Capital Projects (Untied grants and own sources)				
C9	Allocation for new Programs/Schemes (Untied grants and own sources)				
	Total for C8 to C9				
	Total Expenditure				
	Surplus/(Deficit)				
D	Cash Balance				
D1	Balance at the beginning of the year				
D2	Balance at the end of the year				

BBMP FRBM FORM 2

(See rule 8)

SELECT FISCAL INDICATORS

(Rs. in crores)

Sl. No	Item	Previous years Actuals		Current year (Y-1) Budget Estimates (BE)	Current year (Y-1) Revised Estimates (RE)	Ensuring year (Y) Budget Estimates (BE)	Targets for next Three Years		
		Y-3	Y-2				Y+1	Y+2	Y+3
1	2	3	4	5	6	7	8	9	10
1	Tax Receipts as a percentage of Revenue Receipt								
2	Non tax Receipts as a percentage of Revenue Receipt								
3	GOK Grants as a percentage of Revenue Receipt								
4	GOI Grants as a percentage of Revenue Receipt								
5	Capital Receipts as a percentage of Total Receipts								
6	Borrowing as a percentage of Total Receipts								
7	Revenue Expenditure as a percentage of Revenue Receipts								
8	Interest Payment as a percentage of Own Revenue Receipts								
9	Pay, Pension and Administrative Expenses as a percentage of Revenue Receipts								
10	Revenue Expenditure as a percentage of Total Receipts								
11	Capital Expenditure as a percentage of Total Receipts								
12	Repayment of Loan (Principal & Interest) as a percentage of Total Expenditure								
13	Revenue Expenditure as a percentage of Total Expenditure								
14	Capital Expenditure as a percentage of Total Expenditure								

COMPONENTS OF LOAN LIABILITES

(Rs. in Crores)

Sl. No.	Source of Loan	Raised during the Fiscal year		Repayment/Redemption during the Fiscal year		Outstanding Amount (End-March)	
		Previous year (Actuals)	Current year (RE)	Previous year (Actuals)	Current year (RE)	Previous year (Actuals)	Current year (RE)
1	2	3	4	5	6	7	8
1	Loans from State Government						
2	Loans from Central Government						
3	Borrowings from Banks						
4	Borrowings from Financial Institutions						
5	Other Liabilities						

BBMP FRBM FORM 4

COMPONENTS OF INTEREST RATES ON LIABILITIES

(Rs. in crores)

[illegible]

REVENUES RAISED BUT NOT REALISED (MAJOR REVENUE)

[illegible]

BBMP FRMB FORM 6

(See rule 8)

STATEMENT OF LIABILITIES FOR THE CURRENT YEAR

(Rs. in Crores)

Sl. No	Particulars	Amount
	Works - BBMP Fund	
1	Works Completed, Bills to be Paid (Pending Bills)	
2	Works under Progress	
3	Work Order Issued, Works yet to start	
4	Job code issued, Tender under Progress	
5	Job code issued, file in process (tender to be called)	
	Works - GOK fund	
1	Works Completed, Bills to be Paid (Pending Bills)	
2	Works under Progress	
3	Work Order Issued, Works yet to start	
4	Job code issued, Tender under Progress	
5	Job code issued, file in process (tender to be called)	
	Works - GOI fund	
1	Works Completed, Bills to be Paid (Pending Bills)	
2	Works under Progress	
3	Work Order Issued, Works yet to start	
4	Job code issued, Tender under Progress	
5	Job code issued, file in process (tender to be called)	
	Works - Deposit Contribution/Other fund	
1	Works Completed, Bills to be Paid (Pending Bills)	
2	Works under Progress	
3	Work Order Issued, Works yet to start	
4	Job code issued, Tender under Progress	
5	Job code issued, file in process (tender to be called)	
	Other Liabilities	
	Committed liabilities in respect of land acquisition charges	
	Claims in respect of unpaid bills on supplies	

BBMP FRMB FORM 7

(See rule 8)

STATEMENT OF BLOCK ASSETS for the previous year.....

(Rs. in Crores)

Item	Assets at the beginning of the previous year	Assets acquired during the previous year	Depreciation	Closing value of assets at the end of the previous year
	Book Value	Book Value	-	Book Value
1	2	3	4	5 = (2+3-4)
Land				
Buildings				
Markets				
Road, Drain, SWD Footpath , ROB/RUB/Flyover Grade Separators /Corridors & other Infrastructure				
SWM Plants				
Water supply works				
Plant & Machinery and Equipments				
Vehicles				
Street Light fittings				
Office Equipment, Furniture, Fixtures and fittings				
Other Fixed Assets				

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded

BBMP FRMB FORM 8

(See rule 8)

STATEMENT OF FISCAL INDICATORS OF BBMP - HEAD WISE

(Rs. in Crores)

S1 No	BUDGET HEAD	Expenditure of Previous Year	Current Year Budget Estimate	Revised Estimates	Ensuring Year Budget Estimates	Targeting Year-1	Targeting Year-2	Targeting Year-3
Receipts								
1	Council							
2	GAD							
3	Finance &Accounts							
4	Estates							
5	Revenue							
6	Horticulture							
7	Urban Forestry							
8	Lakes							
9	Health Gen							
10	Health Med							
11	SWM							
12	Town Planning							
13	Public Works							
14	Projects							
15	Road Infra							
16	SWD							
17	Electrical							
18	Education							
19	Welfare							
GRAND TOTAL								
Payments								
1	Council							
2	GAD							
3	Finance &Accounts							
4	Estates							
5	Revenue							
6	Horticulture							
7	Urban Forestry							
8	Lakes							
9	Health Gen							
10	Health Med							
11	SWM							
12	Town Planning							
13	Public Works							
14	Projects							

15	Road Infra							
16	SWD							
17	Electrical							
18	Education							
19	Welfare							
GRAND TOTAL								

BBMP FRMB FORM 9
(See rule 8)
STATEMENT OF FISCAL INDICATORS – IN DETAIL

(Rs. in Crores)

SL No	Details	Actuals of Previous Year	Current Year Budget Estimate	Revised Estimates	Ensuring Year Budget Estimates	Targeting Year -1	Targeting Year -2	Targeting Year-3
RECEIPTS DETAILS								
Tax Receipts:								
1	Property Tax							
2	Advertisement Tax							
3	Health Cess							
4	Solid Waste management Cess							
5	Service charges in lieu of Property Tax							
6	Fines & Penalty collected on Property Tax							
Total-A								
Non Tax Receipts:								
1	Other Revenue Income							
2	Improvement Charges							
3	Surcharge on Stamp Duty							
4	Advertisement Other Fees							
5	Advertisement Other Income							
6	Income from BBMP Properties							
7	Market Other Income							
8	Building Regulation Fees							
9	Parking Fees							
10	Trade Licence Fees							
11	OFC Charges							
12	Road Cutting Charges & Restoration							
13	Bank Interest							
14	Misc Receipts/Fines/Fees/Others/OB							
15	Any Other Receipts							
Total-B								

Own Source Revenue Receipts -(A+B)							
GOI REVENUE GRANTS							
1	NUHM & MP GRANTS & RMS Grants						
2	Finance Commission Grants						
3	Any Other Revenue Grant						
Total-C							
GOI SPECIFIC PURPOSE (CAPITAL) GRANTS							
1	Amrut Project Grants						
2	Swachha Bharath Grants						
3	Any Other Specific Grant						
Total-D							
Total GOI Grant-(C+D)							
GOK REVENUE GRANTS							
1	SFC Grants - Tied						
2	SFC Grants - Untied Grant						
3	SFC Electrical Grant						
4	Any Other Revenue Grant						
Total-E							
GOK SPECIFIC PURPOSE (CAPITAL) GRANTS							
1	MLA and MP Grant						
2	Nagarothana Grant						
3	Special Infra Project Grant						
4	Lakes Development Grant						
5	Any Other Specific Grant						
Total-F							
Total GOK Grant(E+F)							
Total Revenue GOI and GOK Grant (C+E)							
Total Specific GOI and GOK Grant (D+F)							
Recoveries & Refund							
1	Deposits						
2	Cess payable on Property Tax						
3	Recoveries payable						
4	Any Other Recoveries and Refund						
Total-G							
TOTAL RECEIPTS (A+B+C+D+E+F+G)							

SL No	Details	Actual Accounts of Previous Year	Current Year Budget Estimate	Revised Estimates	Ensuring Year Budget Estimates	Targeting Year -1	Targeting Year -2	Targeting Year-3
	PAYMENTS DETAILS							
	Administrative Expense							
1	General Administrative Expenses							
2	Salaries & Allowance							
3	Employee Retirement Benefits							
	Total-A							
	Financial Expenses							
1	Repayment of Loans & Interest							
2	Loans & Advances							
	Total-B							
	Recovery and Refunds							
1	Refund of Deposits							
2	Cess Payable							
	Total-C							
	Programmes Expenses							
1	Public Health & Solid Waste management							
2	Health Medical Programmes							
3	Education, Sports,Culture Programmes							
	Total-D							
	Social Welfare development							
1	24.10% SC/SC Welfare Programmes							
2	BCM Welfare Programmes							
3	Programme for Persons with Disability							
4	Women Welfare Programmes							
5	EWS Welfare Programmes							
6	Other General Welfare Programmes							
7	Grant in Aids							
	Total-E							
	Maintenance of Public Utilities/ Amenities							
1	Maintenance of parks							
2	Maintenance and Development Forest & Horticulture							
3	Improvement and Maintenance Lakes							
4	UGD/Water Supply							

5	Street Light Maintenance							
6	Street Lighting Electrical Charges							
Total-F								
Development of Public Utilities/ Amenities								
1	BBMP Assets Management (Land acquisition etc)							
2	Development of Parks							
3	Stadiums, Playgrounds							
4	Installation of Street Light fittings							
Total-G								
Maintenance of Road and Other Basic Infrastructure								
1	Maintenance of BBMP/Education/Health /Other Buildings							
2	Maintenance of Road, Drain, Footpath , ROB/RUB/Flyover Grade Separators /Corridors & other Infrastructure							
3	Maintenance of Storm Water Drains Works							
4	Maintenance of ROB/RUB/Flyover G Separators & Corridors							
5	Maintenance of Street Light Fittings							
6	Maintenance of SWM Plants							
7	Maintenance of Lakes							
8	Maintenance of Markets							
9	Maintenance of Other Infrastructure							
Total-H								
Development of Basic and Other Infrastructure								
1	BBMP/Education/Health /Other Buildings							
2	Road, Drain, Footpath , ROB/RUB/Flyover Grade Separators /Corridors & other Infrastructure							
3	Storm Water Drains Works							
4	Deposit Contribution and Other Grant Works							
5	Installation of Street light fittings							
6	SWM Plants							
7	Development of markets							
8	Discretionary Grant Works							

9	Lakes							
10	Vehicles							
11	Office Infrastructure							
Total-I								
TOTAL PAYMENTS (A to I)								

BBMP FRR FORM 10
(See rule 8)
STATEMENT OF MAJOR REVENUE COLLECTION TREND

Rs. In Crores

SL. No.	Details	Collection up to December	Expected collection from January to March	Total Collection - current year	Total Collection - Previous year	Overall growth over previous year	Overall growth over previous year(%)
1	Property Tax						
2	Advertisement Tax						
3	Improvement Charges						
4	Surcharge on Stamp Duty						
5	Building Regulation Fees						
6	Trade Licence Fees						
7	OFC Charges						
8	Market Rent						
Total							

BBMP FRMB FORM 11

(See rule 8)
STATEMENT OF MAJOR EXPENDITURE TREND FOR THE CURRENT YEAR

(Rs. in Crores)

SL. No.	Details	Expenditure up to December	Anticipated Expenditure from January to March	Total Expenditure -Current year	Total Expenditure -Previous year	Overall growth over previous year	Overall growth over previous year (%)
1	Horticulture						
2	Urban Forestry						
3	Lakes						
4	Health General						
5	Health Medical						
6	Solid Waste Management						

7	Storm Water Drain						
8	Basic Infrastructure Civil work (Other than Storm Water Drain)						
9	Electrical						
10	Education						
11	Welfare						
Total							

BBMP FRMB FORM 12

(See rule 8)

Statement of Recurring Expenditure as a ratio of Revenue receipts

(Rs. in Crores)

SL No	Particulars	Actual Accounts of Previous Year	Current Year Budget Estimate	Revised Estimates	Ensuring Year Budget Estimates	Targeting Year-1	Targeting Year-2	Targeting Year-3
1	Salary and Allowance							
2	Pension and Retirement Benefits							
3	Administrative Expenses							
4	Street Light Electrical & Maintenance Charges							
5	Storm Water Drains Maintenance							
6	Solid Waste Management							
7	Maintenance of Civic Amenities and Other Infrastructure Assets							
8	Lakes Maintenance							
9	Parks Maintenance							
10	All other Recurring Expenses							
Total Committed Expenditure								
1	Revenue Receipts-BBMP							
2	Revenue Receipts-Govt (SFC)							

Total Revenue Receipts							
Percentage							

Note:

- (1) For the purpose of calculation of revenue receipts, only BBMP Own Receipts and State Finance Grants to be considered.
- (2) For the purpose of calculation of recurring expenditure, any expenditure met out of other receipts, other than BBMP Own Receipts and State Finance Grants to be excluded.

BBMP FRMB FORM 13

(See rule 8)

**Statement of Mandatory disclosure of Major Revenue Sources
Zone wise**

(In numbers)

SL No	Particulars	Ward	Consti tuency	No of Properti es Previous Year	Added during the Year up to Nov	Expect ed from Dec to March	Total Prope rties
1	Properties under tax net						
2	Properties exempt from Property tax						
3	Advertisement						
4	Shops , Commercial Establishments and Other Establishments under Trade License						
Total							

Statement shall be prepared for each zone separately

BBMP FRMB FORM 14

(See rule 8)

Statement of Mandatory disclosure of Major Assets-1

SL No	Particulars	Zone	Ward	Constituency	Total No. Up to Previous Year	Added during the Year up to Nov	Expected from Dec to March	Total
1	Parks							
2	Playgrounds							
3	Electric Crematorium							
4	Burial Grounds							
5	Shopping Complex, Market							
6	Building, Community Halls							
7	School and College Buildings							
8	Hospital and Primary Health Centres							
9	Leased Properties							
10	Properties and Vacant Land Owned by BBMP							
11	Abattoirs/Slaughter Houses under BBMP Jurisdiction							

Note: Each item of particulars shall be prepared in detail

BBMP FRMB FORM 15

(See rule 8)

Statement of Mandatory disclosure of Major Assets-2

SL No	Particulars	Zone	Ward	Constituency	Total Length	Developed up to Previous Year	Development during the Year up to Nov	Expected from Dec to March	Total
1	Storm Water Drain under BBMP Jurisdiction								
2	Arterial and Sub Arterial, Major Road Length								

Note : Each item of particulars shall be prepared in detail

BBMP FRR FORM 16

(See rule 8)

Statement of Revenue collection trend from own source for last 10 Years immediately preceding current year

(Rs. in crores)

SL No	Year	Property Tax (Including Interest and Penalties excluding payable Cess	Advertisement Tax	Non Tax Revenue	Total
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
		Total			

BBMP FRMB FORM 17

(See rule 8)

Statement of Comparison between Approved Budget V/s Actual for last 10 Years immediately preceding current year

(Rs. in crores)

SL No	Year	Revenue			payment		
		Budgeted	Actual	%	Budgeted	Actual	%
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

By order and in the name of the
Governor of Karnataka,

(Netraprabha M. Dhayapule)
Under Secretary to Government
Finance Department (Admin & Advances)